

## Budget Percentages

While there are no written rules on how to create or manage a church budget, it is helpful to make sure that the percentage of dollars spend in different area is not out of line.

Below are some ranges that can help churches create and manage a budget that keeps the focus on the mission work of the church.

Personnel cost      40-60%

- Salaries for all staff
- Benefits (insurance, pension, housing, etc)

Facilities              15-25%

- Building maintenance
- Utilities
- Office supplies

Programing            20-30%

- Education
- Worship.
- Ministries
- Apportionments